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Kansas Webinar for Kansas WIC Staff: Budgets 101

Points we will discuss

- Principles of Local Agency Finance
- When - timeline
- How to complete budget

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Principles of Local Agency Finance - Budget

- **Based on plans, goals and objectives**
- **Estimated expenses set at beginning of the year**
 - Actual expenditures posted as they occur
- **Budget spreadsheets contain estimates**
 - Compare budget estimates to actual expenditures
 - Budgets can be adjusted if needed

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Timeline

- **May** – Budgets for next Federal Fiscal Year included in I&P Memo
- **Mid-July** – Budgets due to State Agency
- **August** – Contracts with allocation sent to Local Agency
- **September** – Signed contracts due
- **During year** – Compare budget to expenditures

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Budget Spreadsheet is sent out in May

- **Guidance**
- **WIC Budget Form (2 pages)**
 - Due ~ July 15th
- **Worksheet A, B, C**
- **Sample Budget**
- **Checklist**
 - Submit with WIC Budget Form in July

WIC Budget Form (2 pages) | **Worksheet A** | Worksheet B | Worksheet C | **Sample Budget** | Checklist

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- **Worksheet A**
 - How to Figure Your Estimated Monthly Participation
- **Worksheet B**
 - How to Figure FTE and WIC% and BFPC%
- **Worksheet C**
 - How to Figure the FFY__ Estimated Reimbursement

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Review the following policies prior to completing the WIC Budget.

- Allowable Costs ADM: 02.03.01
- Unallowable Costs ADM: 02.03.02
- Time and Effort Reporting ADM: 02.03.03

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Allocations

- **Nutrition Education**
 - Minimum required is 1/6 of total WIC allocation
- **Breastfeeding Promotion and Support**
 - Required amount can vary annually and is provided with contract information
- **Client Services**
 - No minimum requirement
- **General Administration**
 - No minimum requirement

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**Allocations**• **Nutrition Education**

- Salary and benefits for services related to nutrition education
- Educational materials
- Postage
- Training
- Evaluating
- Monitoring
- Space
- Teaching aids

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**Allocations**• **Breastfeeding Promotion and Support**

- Salary and benefits for services related to breastfeeding
- Breastfeeding educational materials
- Training BFPC (those LA that have a BFPC)
- Evaluating/monitoring BF activities
- Space set aside for breastfeeding WIC infants
- Breastfeeding aids
- Promotional/campaign items for BF
- Initial expenses for the IBCLC exam fee

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**Allocations**• **Client Services**

- Salary and benefits for performing client services
- Certifying clients
- Travel expenses to other WIC sites
- Postage for mailing WIC cards and other info
- Printing material
- Providing translators and interpreters

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**Allocations**• **General Administration**

- Salary and benefits for services related to general administration
- Cost of facilities and utilities
- Medical equipment
- Outreach services
- WIC fair hearings
- Monitoring and reviewing WIC Program operations

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**Forms found at Kansaswic.org website**

- http://www.kansaswic.org/local_agencies/administrative_materials.html

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**Direct Costs for Agency Operations**

- Employee Training Expenditures
- Mileage
- Advertising
- Supplies
- Equipment under \$750
- Equipment over \$750 – requires permission
- Repairs/Serviceing

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**Direct Costs for Agency Operations – cont.**

- Communications
- Postage
- Printing
- Space Usage
- Rent
- Utilities
- Other – be specific

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**Indirect Costs for Agency Operations****A few Local Agencies have Indirect Costs**

Use lowest rate of your approved rate or maximum negotiated rate with KDHE-NWS

The negotiated rate follows State Fiscal Year;
Indirect rate follows Federal Fiscal Year

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Example